

**Political Organization  
Notice of Section 527 Status**

OMB No. 1545-1693

**Part I General Information**

1 Name of organization <i>Friends of Al Jaeger</i>		Employer identification number <i>45-0457939</i>
2 Mailing address (P.O. Box or number, street, and room or suite number) <i>PO Box 7005</i>		
City or town, state, and ZIP code <i>Bismarck ND 58507</i>		
3 E-mail address of organization		
4a Name of custodian of records <i>Al Jaeger</i>	4b Custodian's address <i>PO Box 7005 Bismarck ND <del>58503</del> 58507</i>	
5a Name of contact person <i>Al Jaeger</i>	5b Contact person's address <i>PO Box 7005 Bismarck ND 5807</i>	
6 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number <i>3619 Hackberry Street</i>		
City or town, state, and ZIP code <i>Bismarck ND 58503</i>		

**Part II Purpose**

7 Describe the purpose of the organization

*Political Committee to elect Statewide Candidate to Public office.*

**Part III List of All Related Entities (see instructions)**

8a Name of related entity	8b Relationship	8c Address
<i>N/A</i>		

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## Tax Info For Business

### Filing Requirements - Political Organizations

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A new law (P.L. 106-230) imposes three different reporting and disclosure requirements on section 527 organizations:

1. an initial notice;
2. periodic reports on contributors and expenditures; and
3. modified annual returns.

The new law is effective immediately and requires that a political organization notify the Internal Revenue Service (IRS) **both electronically and in writing** that the organization is to be treated as a section 527 organization. To notify the IRS, the organization must file Form 8871, *Political Organization Notice of Section 527 Status*.

[Select here](#) to download Form 8871 to notify the IRS in writing.

[Select here](#) to notify the IRS electronically.

Organizations established before July 1, 2000, have until July 31, 2000, to file the required Notice of Section 527 Status. The law requires newly established organizations to file Form 8871 within 24 hours of their creation. However, the IRS has extended the due date for filing Form 8871 until July 31, 2000 for organizations established after June 30, 2000. Any organization required to file with the Federal Election Commission is excepted from these Section 527 reporting requirements. Additionally, any organization which reasonably anticipates that it will have less than \$25,000 in gross receipts for any taxable year is excepted from these new disclosure requirements.

Before filing Form 8871, the political organization must have its own employer identification number (EIN), even if it does not have any employees. To get an EIN, an organization must file Form SS-4, *Application for Employer Identification Number*. You can get an EIN either by telephone or by mail. If you apply by telephone, you can get an EIN immediately. Applying by mail takes 4-5 weeks. You should have only one EIN. If you have more than one and are not sure which to use, contact the Internal Revenue Service Center where you file your return. For more information about EINs, get Publication 1635, *Understanding Your EIN*.

The new law also generally requires section 527 political organizations to file periodic reports with the IRS. These political organizations are required to report the names and addresses (and occupation and employer if an individual) of all persons who contribute \$200 or more after July 1, 2000, and of all persons receiving expenditures of \$500 or more after July 1, 2000. The report is filed on Form 8872. For further information about the filing requirements, see the instructions for Form 8872. Because some organizations may not yet realize they are required to file these reports, the due date for any reports due in July 2000 has been extended to July 31, 2000.

Finally, the new law expands the annual filing requirements for Form 1120-POL. Currently, organizations with taxable income in excess of the \$100 specific deduction must file Form 1120-POL. Under the new law organizations with gross receipts of \$25,000 or more for taxable years beginning after June 30, 2000 will also have to file Form 1120-POL. All political organizations required to file Form 1120-POL will also be required to file Form 990 for taxable years beginning after June 30, 2000. The IRS is currently revising these forms.

All of these notices, reports, and returns are to be made publicly available by the IRS and by the organization. On or before August 15, 2000, the IRS will begin posting on the Internet a list of all organizations that have filed the Notice of Status, including the name, address, electronic mailing address, contact person, and record custodian of each organization.

For more information about these disclosure requirements, please contact Exempt Organizations Customer Service at 1-877-829-5500.

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[http://www.irs.gov/plain/bus\\_info/eo/pol-file.html](http://www.irs.gov/plain/bus_info/eo/pol-file.html)

7/28/00

*Friends of Al Jaeger  
PO Box 7005  
Bismarck ND 58507*

Internal Revenue Service Center  
Ogden UT 84201

RE: Filing of Form 8871

To Whom It May Concern:

Yesterday, was the first time my "section 527" political committee became aware of the registration requirements of P. L. 106-230.

To comply with the registration filing deadline of July 31, 2000, I have enclosed Form 8871. However, because this political committee does not yet have an EIN number, it was not possible to file the form electronically as is also required.

Contrary to the instructions (enclosed) published on the IRS's web site, it was not possible to immediately obtain an EIN number by calling Entity Control in Ogden, Utah at (801) 620-7645. Rather, the recording provided instructions to fax Form SS-4 (copy enclosed) to (801) 620-7115. This was done at 3:51 p.m. CDT, today.

As soon as the assigned EIN number is received, an amended Form 8871 filing will be submitted both by mail and electronically.

Sincerely,



Alvin A. Jaeger

ALVIN A. JAEGER  
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JUL 30 2000

ALVIN A. JAEGER